



**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re

DANA CORPORATION, ET. AL.,

Debtors.

: Chapter 11 Bankruptcy Case
: Case No. 06-10354 (BRL)
: (Jointly Administered)

**THE TIMKEN COMPANY AND
TIMKEN U.S. CORP.,**

Appellants,

: Appeal No. 07-CV-5659 (PAC)

v.

DANA CORPORATION, ET AL.,

Appellees.

:

**NOTICE OF WITHDRAWAL OF APPEAL ON BEHALF OF THE TIMKEN
COMPANY AND TIMKEN U.S. CORP.**

The Timken Company and Timken U.S. Corp. hereby withdraw their appeal of the Memorandum Decision Regarding Reclamation Claims Under Section 546(c) of the BAPCPA entered April 19, 2007 by the Honorable Burton R. Lifland of the United States Bankruptcy Court for the Southern District of New York and Order related thereto entered April 25, 2007. *Case Closed.*

Dated: New York, New York
December 12, 2007

Respectfully submitted,

MCDERMOTT WILL & EMERY LLP

By: /s/ James M. Sullivan

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and Timken U.S. Corp.*

SO ORDERED: DEC 12 2007



HON. PAUL A. CROTTEY
UNITED STATES DISTRICT JUDGE